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**From:**

**Sent:** Friday, March 19, 2010 8:38:26 AM

**To:**

**Cc:**

**Subject:** RE: SOL of AAR

The AAR is timely if filed within the time limit set forth by the Forms 872-i. Section 6227(b) extends the period for filing an AAR by any agreement under section 6229(b).

The Form 872i meets this criteria since it specifically includes language referencing tax attributable to partnership items.